

State license from the Commissioner of Revenue for the privilege of conducting such business, and shall pay for such license the following tax:

Tax based  
on rail mileage.

Where such person, firm, or corporation operates on railroads or other common carriers on—

Less than 300 miles.....	\$ 250.00
Three hundred and less than 500 miles.....	500.00
Five hundred miles or more.....	1,000.00

Exceptions.

This section shall not apply to any railroad company engaged in selling such articles to passengers on its train and paying the tax upon the retail sales of merchandise levied in Article V, Schedule E, of this act.

Local units  
may not tax.

Counties, cities, and towns shall not levy any license tax on the business taxed under this section.

Soda fountains,  
soft drink  
stands, etc.

#### SEC. 144. *Soda fountains, soft-drink stands.*

Every person, firm, or corporation engaged in the business of operating a soda fountain or soft-drink stand shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of conducting such business, and shall pay for such license the following tax:

Tax on fountains.

(a). On soda fountains—

On each carbonated draft arm of each soda fountain a tax of \$10.00.

Tax on stands.

On each stand at which soft drinks are sold, the same not being strictly a soda fountain, and on each place of business where bottled carbonated drinks are sold at retail, the license tax shall be five dollars (\$5.00).

Gross sales  
tax additional.

In addition to the license tax levied in this section, the tax shall be paid upon the gross sales at the rate of tax levied in Article V, Schedule E, of this act upon the retail sales of merchandise, such tax to be paid at the time and in the manner required for the sales of other merchandise.

No county tax,  
but cities and  
towns may tax.

Counties shall not levy a license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of one-half of the base tax levied by the State.

Dealers in  
pistols, etc.

#### SEC. 145. *Dealers in pistols, etc.*

Every person, firm, or corporation who is engaged in the business of keeping in stock, selling, and/or offering for sale any of the articles or commodities enumerated in this section, shall apply for and obtain a State license from the Commissioner of Revenue for the privilege of conducting such business, and shall pay for such license the following tax:

Articles and  
taxes scheduled.